

DEPARTMENT OF THE TREASURY
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS
WINE BOND
(See instructions on back)

EFFECTIVE DATE

PRINCIPAL

BUSINESS ADDRESS (Number, Street, City, State, Zip Code)

REGISTRY NUMBER

SURETY (or Sureties)

PREMISES ADDRESS (If different from the above.)

TYPE OF BOND
(Check applicable boxes)

☐

WINE OPERATIONS BOND

☐

TAX DEFERRAL BOND

AMOUNT OF BOND
(Total of operations and deferral coverage)

AMOUNT OF COVERAGE

\$

\$

\$

KIND OF BOND (check applicable box)

☐

ORIGINAL

☐

STRENGTHENING

☐

SUPERSEDING

PURPOSE: The above principal has filed an application to operate, or is operating, the bonded wine cellar or bonded winery specified.

(4) Pay all special occupational taxes, penalties and interest incurred under 26 U.S.C. Chapters 51, 67, and 68, and implementing regulations now or hereafter in force;

CONDITIONS: The above principal and surety (sureties) are bound independently and jointly for the payment to the United States in the above amount of lawful money of the United States. In this bond, the terms principal or surety include the heirs, executors, administrators, successors and assigns of the principal or surety. Additional wine bond conditions on reverse side of form. (If this bond covers only tax deferral, only the wine bond conditions in clauses 1, 2, and 3(a) and the additional wine bond conditions on the reverse side of this form apply.)

(5) Pay all taxes (including any penalties and interest) for which the principal may become liable with respect to the operation of the bonded wine premises, whether the transaction or operation on which liability is based occurred on or off the bonded wine premises, and on all wine, spirits, and volatile fruit-flavor concentrate, or any other commodity subject to tax under 26 U.S.C. Chapter 51, in transit to or on the bonded wine premises;

THE PRINCIPAL SHALL:

(6) Comply with all requirements now or hereafter in force, pertaining to all wine or wine spirits received at, removed from, or returned to the bonded premises free of tax;

(1) Comply with all requirements of law and regulations, now or hereafter in force, relating to the activities covered by this bond;

(7) With respect to wine withdrawn from the bonded wine premises without payment of tax as authorized by law (a) comply with all requirements of law and regulations, now or hereafter in force relating thereto; and (b) as to the said wine or any part thereof withdrawn, for example, for exportation or for use on vessels or aircraft or for transfer to a foreign-trade zone or for transfer to a Customs bonded warehouse, and not so exported, used or transferred, or otherwise lawfully disposed of or accounted for, pay the tax imposed thereon by law, now or hereafter in force, together with penalties and interest; and

(2) Pay all penalties incurred and fines imposed for violations of law or regulations, now or hereafter in force, relating to the activities covered by this bond;

(3) (a) Pay all taxes (including any penalties and interest in respect of failure to file a timely return, or to pay such tax when due) on wine removed from bonded premises: (b) Provided, that the wine operations coverage of this obligation shall not apply to taxes in excess of: (check applicable box) ☐ \$500 ☐ \$1,000 (select \$1,000 only if operations coverage is \$2,000 or more) which at any one time have been determined but not paid on wine removed from bonded wine premises;

(8) As the proprietor of an adjacent wine vinegar plant, pay all taxes, now or hereafter in force (including any penalties or interest), for which the principal may become liable with respect to the operation of the wine vinegar plant, and all wine now or hereafter in transit or on the premises of the wine vinegar plant.

Witness our hands and seals this _____ day of _____ 19____.
Signed, sealed, and delivered in the presence of-

CORPORATIONS ONLY: State in which organized: _____

Impress corporate seal or check: ☐ The corporation has no seal.

REGIONAL DIRECTOR (COMPLIANCE) APPROVAL: ON BEHALF OF THE UNITED STATES. I APPROVE THE FOREGOING BOND WHICH HAS BEEN EXECUTED IN DUE FORM IN COMPLIANCE WITH THE APPLICABLE LAW, REGULATIONS, AND INSTRUCTIONS.

SIGNATURE AND TITLE OF AUTHORIZED OFFICIAL, BUREAU OF ALCOHOL, TOBACCO AND FIREARMS

DATE APPROVED

REGION

ADDITIONAL WINE BOND CONDITIONS

CHANGE OF PREMISES: All stipulations, covenants, and agreements of this bond will extend to and apply to any change in the business address of the wine premises, the extension or curtailment of the premises, including the buildings thereon, or any equipment or any other change which requires the principal to file a new or amended application or notice, except where the change constitutes a change in the proprietorship of the business, or in the location of the premises. Further, this bond will continue in effect whenever operation of the wine premises is resumed from time to time following suspension of operations by an alternate proprietor.

DEFAULT: If the principal fails to fulfill any of the terms or conditions of this bond, the United States may seek compensation and pursue its remedies independently from either the principal or surety, or jointly from both. The surety hereby waives any right or privilege it may have of requiring, upon notice, or otherwise, that the United States will first commence action, intervene in any action of any nature whatsoever already commenced, or otherwise exhaust its remedies against the principal.

EFFECTIVE DATE: If accepted by the United States, the bond will be effective according to its terms on and after the date without notice to the obligors. Provided, that if no effective date is inserted in the space provided, the date of execution will be the effective date of the bond.

INSTRUCTIONS

1. This bond will be filed in duplicate with the Regional Director (Compliance), Bureau of Alcohol, Tobacco and Firearms, of the region where the premises covered by the bond are located.
2. The name, including the full given name, of each party to the bond will be given in the heading, and each party shall sign the bond with such party's signature, or the bond may be executed in the party's name by an empowered attorney-in-fact.
3. In the case of a partnership, the trade name of the firm, followed by the names of all its members will be given in the heading. In executing the bond, the firm name will be typed or written followed by the word "by" and the signatures of all partners, or the signature of any partner authorized to sign the bond for the firm, or the signature of an empowered attorney-in-fact.
4. If the principal is a corporation, the heading will give the corporate name, the address of the principal business office, and the address of the premises. The name of the state in which the corporation is organized will be given in the space provided above the signature lines. The bond will be executed in the corporate name, immediately followed by the signature and title of the person authorized to act for the corporation.
5. If the bond is signed by an attorney-in-fact for the principal, or by one of the members for a partnership or association, or by an officer or other person for a corporation, there will be filed with the bond an authenticated copy of the power of attorney, or resolution of the board of directors, or an excerpt of the bylaws, or other document, authorizing the person signing the bond to execute it for the principal, unless an authorization has been previously filed with the Regional Director (Compliance), Bureau of Alcohol, Tobacco and Firearms, in which event a statement to the effect shall be attached to the bond.
6. The signature for the surety will be attested under corporate seal. The signature for the principal, if a corporation, will also be attested by seal if the corporation has a seal. If the corporation has no seal, that fact will be noted. Each signature will be made in the presence of two persons (except where corporate seals are affixed), who shall sign their names as witnesses.
7. A bond may be given with corporate surety authorized to act as surety by the Secretary of the Treasury, or by the deposit of Government obligations. A Government obligation is defined in 31 U.S.C. 9301 as "a public debt obligation of the United States Government and an obligation whose principal and interest is unconditionally guaranteed by the Government." Such obligations include Treasury notes or Treasury bonds.
8. If any alteration or erasure is made in the bond before its execution, there will be incorporated in the bond a statement to that effect by the principal and surety or sureties; or if any alteration or erasure is made after the bond is executed, the consent of all parties thereto will be written in the bond.
9. The penal sum named in the bond will be in accordance with 27 CFR Part 24.
10. If the bond is approved, a copy will be returned to the principal.
11. All correspondence about the filing of this form or any subsequent action, including termination, affecting this bond should be addressed to the Regional Director (Compliance), Bureau of Alcohol, Tobacco and Firearms, with whom the bond is filed.

PAPERWORK REDUCTION ACT NOTICE

This form is not subject to OMB review and approval because it requires only that information necessary to identify the parties involved and the amount of the bond.